



THE CITY OF SAN DIEGO
REPORT TO THE CITY COUNCIL

DATE ISSUED: March 11, 2010 REPORT NO:
ATTENTION: Budget and Finance Committee
SUBJECT: Financial Performance Report (Charter Section 39 Report)
As of January 31, 2010

REQUESTED ACTION: Accept report.

STAFF RECOMMENDATION: Accept report.

SUMMARY:


The attached report provides year-to-date totals for expenditures and revenues of the General Fund and other budgeted funds. This report includes actual (unaudited) expenditure and revenue data from July 1, 2009 through January 31, 2010 (Periods 1 through 7). The budgets presented include the original FY10 adopted budget, the current FY10 revised budget, and period-to-date budgets which represent operational department staff's estimated apportionment of departmental budgets through the designated accounting period.

FISCAL CONSIDERATIONS: N/A

PREVIOUS COUNCIL and/or COMMITTEE ACTION: N/A

COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS: N/A

KEY STAKEHOLDERS AND PROJECTED IMPACTS: N/A


Kenton C. Whitfield
City Comptroller


Clay Schoen
Financial Operations Manager


Mary Lewis
Chief Financial Officer


Creighton Papier
Principal Accountant

Attachment:
Financial Performance Report (Charter Section 39 Report) As of January 31, 2010

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FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2010

As of January 31, 2010



Department of Finance
Office of the City Comptroller

Performance at a Glance

General Fund Revenues
General Fund Expenditures
Water Department Revenues
Water Department Expenses
Sewer Funds Revenue
Sewer Funds Expenses

	<i>Period Performance</i>	<i>Year-to-Year Performance</i>	<i>Page Number</i>
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Water Department Revenues	▼	▼	9
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Purpose, Scope, and Content

This report is intended to serve as a summary of the financial activity for the City of San Diego through January 31, 2010. The General Fund is the primary focus of this report; however, other budgeted funds are also discussed. This report does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, internal service funds, fiduciary funds, or capital project funds.

The following report, including the attached supporting schedules, provides a comparative analysis of the activities between the current and previous fiscal year. This type of analysis results in a variance between two definite values rather than between one definite value and an estimate. Nevertheless, comparisons to the Period-to-Date Budget continue to be important and are therefore included in the supporting schedules as an informational item. The General Fund Revenue and Expenditure sections of this report also include summary tables showing the top five variances between Period-to-Date estimates and actual balances. Period-to-Date Budget information, which was recently submitted by departments, is continually monitored and updated throughout the fiscal year.

Additionally, Financial Performance Reports issued by the Office of the City Comptroller in Fiscal Year 2010 contain data generated by the City's newly implemented Enterprise Resource Program. As is the case with all financial system conversions, a period of testing and verifying the quality of data following implementation is imperative in order to identify and resolve any operational or financial reporting discrepancies. Additionally, the Comptroller's Office, in conjunction with the OneSD team, is in the process of implementing monthly closing procedures in order to improve interim financial reporting. Until these monthly closing procedures are completed, amounts reported in this report may differ in comparison to final results.

Furthermore, the attached schedules contain **un-audited** information, were not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes, and should not be relied upon for making investment decisions. Likewise, this report is not a replacement for the City of San Diego's Comprehensive Annual Financial Report (CAFR). For additional information about the City's financial reporting, please visit the internet at:
<http://www.sandiego.gov/comptroller/reports/index.shtml>.

This report was prepared as of January 31, 2010 (Period 7). Unless otherwise stated, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of January 31, 2009.

This report includes the following components:

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General Fund

SUMMARY

As of January 31, 2010, General Fund revenues totaled \$470.2 million which represents a \$66.9 million (12.5%) decrease from the same point last year. This variance is mainly due to decreases in Sales Taxes, Property Taxes, and Services & Transfers revenues. Additionally, actual revenues are \$79.3 million (14.4%) lower than the Fiscal Year 2010 Period-to-Date Budget.

General Fund expenditures totaled \$642.9 million as of January 31, 2010 which marks a decrease of \$16.8 million (2.6%) from the same point last year. Additionally, actual expenditures are \$22.4 million (3.4%) lower than the Fiscal Year 2010 Period-to-Date Budget.

Upon the conclusion of Period 7, year-to-date General Fund expenditures exceed revenues by approximately \$172.6 million; however, once the \$48.7 million of encumbered commitments are taken into account, this difference grows to approximately \$221.3 million. This relationship is illustrated in the following table.

General Fund Status Summary			
	Adopted Budget	Revised Budget	FY10 YTD Actuals
Revenues	\$ 1,129,706,375	\$ 1,112,559,483	\$ 470,248,263
Expenditures	1,129,706,375	1,112,559,483	642,888,228
	<u>\$ -</u>	<u>\$ -</u>	(172,639,965)
Encumbrances			48,673,810
Net Impact			<u>\$ (221,313,775)</u>

The pattern of expenditures exceeding revenue is typical during the first half of the fiscal year. This negative equity position is reversed, however, by revenue generated in excess of expenditures which has historically occurred in the second half of the fiscal year. Realizing that this concept is consistent with the operating activity in previous years, the current deficit impact to General Fund equity is not indicative of projected year-end performance.

Additionally, the Chief Financial Officer released a memo on September 10, 2009 which explained Management's decision to eliminate the use of "prior year" budgets. Prior to Fiscal Year 2010, regular operating funds retained a prior year budget as a means to preserve appropriations for encumbered commitments that are in place at the end of a fiscal year. However, beginning in Fiscal Year 2010, the new policy states that prior year budgets will be eliminated and expenditures related to prior year commitments will consume current year budget. Therefore, the expenditure information contained in this report includes activity related to prior year commitments as well as current year activity. This policy change will improve the transparency of the City's financial reporting as well as budgetary control.

General Fund Summary (58% of Year Completed)

	Adopted Budget	Revised Budget	FY10 Year-to-Date Actuals	% of Revised Budget	FY10/FY09 Change	FY09 Year-to-Date Actuals	FY09 Year-End Totals	% of FY09 Year-End Total
Revenue								
Property Taxes	\$ 382,627,885	\$ 358,047,711	\$ 203,387,614	56.8%	\$ (10,943,513)	\$ 214,331,127	\$ 398,743,287	53.8%
Safety Sales Taxes	7,057,580	7,057,580	3,061,109	43.4%	(659,504)	3,720,613	6,864,621	54.2%
Sales Taxes	210,141,169	210,141,169	81,636,544	38.8%	(14,900,634)	96,537,178	206,053,023	46.9%
Transient Occupancy Taxes	75,907,285	75,907,285	32,077,541	42.3%	(6,824,943)	38,902,484	74,165,454	52.5%
Property Transfer Taxes	4,511,178	4,511,178	2,115,752	46.9%	(183,181)	2,298,933	4,592,037	50.1%
Licenses & Permits	34,097,903	34,097,903	13,938,400	40.9%	(2,107,832)	16,046,232	31,268,162	51.3%
Fines & Forfeitures	32,890,758	32,833,758	14,388,646	43.8%	(3,069,744)	17,458,390	32,449,674	53.8%
Interest & Dividends	4,091,471	4,091,471	3,335,974	81.5%	(2,724,510)	6,060,484	9,271,366	65.4%
Franchises	73,716,929	73,716,929	19,616,125	26.6%	1,746,145	17,869,980	65,096,597	27.5%
Rents & Concessions	41,509,244	41,509,244	19,600,622	47.2%	(2,667,119)	22,267,741	40,436,616	55.1%
Motor Vehicle License Fees	3,900,000	3,900,000	905,972	23.2%	(1,165,144)	2,071,116	4,555,917	45.5%
Revenues From Other Agencies	3,807,587	3,938,164	2,164,638	55.0%	(1,064,997)	3,229,635	8,560,995	37.7%
Charges for Current Services	32,242,124	32,337,124	17,609,706	54.5%	(4,940,085)	22,549,791	47,827,678	47.1%
Services & Transfers	218,844,571	225,544,310	52,933,075	23.5%	(18,581,822)	71,514,897	192,549,436	37.1%
Miscellaneous Revenues	4,360,691	4,925,657	3,476,545	70.6%	1,166,627	2,309,918	4,058,301	56.9%
Total General Fund Revenue	\$ 1,129,706,375	\$ 1,112,559,483	\$ 470,248,263	42.3%	\$ (66,920,256)	\$ 537,168,519	\$ 1,126,493,164	47.7%
Expenditures								
Personnel Services	\$ 516,133,494	\$ 503,735,049	\$ 297,741,489	59.1%	\$ (2,511,940)	\$ 300,253,429	\$ 526,808,955	57.0%
Total PE	516,133,494	503,735,049	297,741,489	59.1%	(2,511,940)	300,253,429	526,808,955	57.0%
Fringe Benefits	269,391,323	268,713,542	157,417,541	58.6%	(8,211,586)	165,629,127	281,275,239	58.9%
Supplies	24,150,332	23,808,647	11,386,973	47.8%	(2,673,749)	14,060,722	24,551,522	57.3%
Contracts	182,758,472	178,739,064	90,896,391	50.9%	(3,163,514)	94,059,905	171,112,501	55.0%
Information Technology	30,913,252	31,908,287	22,755,448	71.3%	(1,326,300)	24,081,748	33,109,005	72.7%
Energy & Utilities	32,398,514	32,295,237	19,810,081	61.3%	(574,791)	20,384,872	31,857,710	64.0%
Other	62,915,557	62,470,959	39,353,580	63.0%	2,340,643	37,012,937	60,984,777	60.7%
Capital Expenditure	5,586,387	4,980,304	644,672	12.9%	(1,045,725)	1,690,397	2,469,153	68.5%
Debt	5,459,044	5,908,394	2,882,053	48.8%	341,861	2,540,192	4,107,405	61.8%
Total NPE	613,572,881	608,824,434	345,146,739	56.7%	(14,313,161)	359,459,900	609,467,312	59.0%
Total General Fund Expenditures	\$ 1,129,706,375	\$ 1,112,559,483	\$ 642,888,228	57.8%	\$ (16,825,101)	\$ 659,713,329	\$ 1,136,276,267	58.1%
General Fund Encumbrances			48,673,810		(2,328,826)	51,002,636	31,636,667	
Net Impact	\$ -	\$ -	\$ (221,313,775)		\$ (47,766,329)	\$ (173,547,446)	\$ (41,419,770)	

GENERAL FUND BUDGET RECONCILIATION

Three actions, which were authorized by the City Council, have affected the Adopted Budget as of January 31, 2010 and are detailed in the table presented below. Net appropriations have decreased by \$17.1 million as a result of interest earnings in the Tax & Revenue Anticipation Notes fund, the extension of a contract in the General Services Department, and the first quarter budget reductions. These appropriation adjustments were offset by corresponding adjustments to estimated revenue.

General Fund Budget Reconciliation

Estimated Revenue		
Action	Authority	Amount
FY2010 Adopted Budget	O-19887	\$ 1,129,706,375
Appropriation increase for TANS interest earnings	O-19887	564,966
Appropriation increase for the General Services Department	O-19905	5,034,593
First Quarter Budget Reductions	O-19917	(22,746,451)
Final FY2010 Revised Budget		\$ 1,112,559,483

Expenditure Appropriations		
Action	Authority	Amount
FY2010 Adopted Budget	O-19887	\$ 1,129,706,375
Appropriation increase for TANS interest earnings	O-19887	564,966
Appropriation increase for the General Services Department	O-19905	5,034,593
First Quarter Budget Reductions	O-19917	(22,746,451)
Final FY2010 Revised Budget		\$ 1,112,559,483

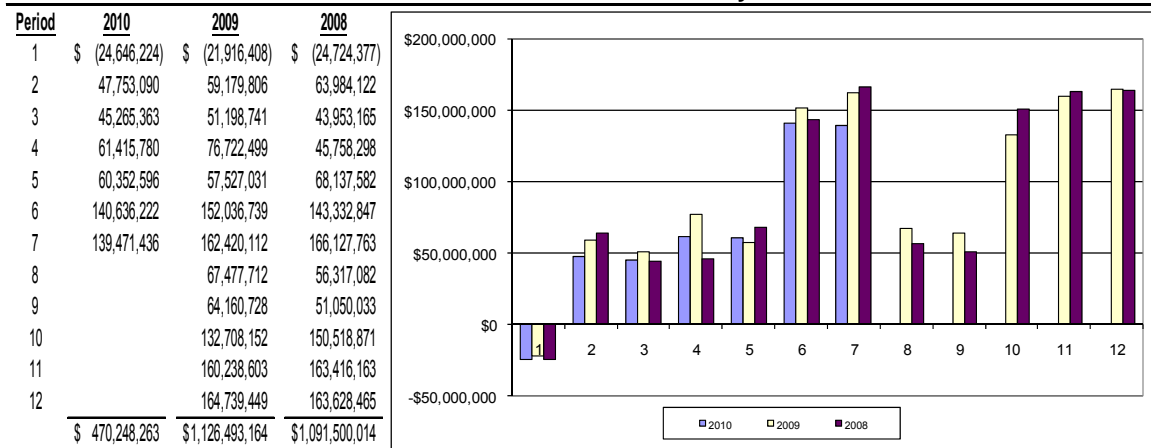
Expenditure Appropriation decreases were offset by:

Revenue Reductions	\$ (17,146,892)
General Fund Reserves	\$ -

GENERAL FUND REVENUE

General Fund revenues totaled \$470.2 million which is \$66.9 million (12.5%) lower than this point last year and is \$79.3 million (14.4%) lower than estimated in the Period-to-Date Budget. The following table illustrates the historical trend of the City's revenue as well as a comparison to the revenue generated as of Period 7 of Fiscal Year 2010.

General Fund Revenue Analysis



The following is a discussion of revenue categories with significant year-to-year changes.

- *Property Taxes* revenue totaled \$203.4 million which is \$10.9 million less than this point last year and is mainly due to the downturn in the real estate market.
- *Sales Taxes* revenue totaled \$81.6 million which is \$14.9 million less than this point last year and is primarily due to the economic downturn.
- *Transient Occupancy Taxes* revenue totaled \$32.1 million which is \$6.8 million less than this point last year and is primarily due to the slowdown in the tourism market.
- *Charges for Current Services* revenue totaled \$17.6 million which is \$4.9 million less than this point last year. This variance is partially due to a one-time reimbursement in Fiscal Year 2009 related to the October 2007 Wildfires (\$1.1 million) and partially due to a decrease in services provided by the Fire-Rescue, Engineering & Capital Projects, and Park & Recreation departments.
- *Services & Transfers* revenue totaled \$52.9 million which is \$18.6 million less than this point last year. This variance is primarily due to timing differences of budgeted transfers of Gas Tax, Parking Garage, and Storm Drain funds as well as to a delay of the TOT transfer resulting from lower than anticipated revenue.

The following table compares actual revenues to the corresponding amounts reported in the Period-to-Date Budget and identifies the categories with the five largest variances.

General Fund Revenue Period-to-Date Budget Variance Analysis				
Category	PTD	FY10 YTD	Variance	%
	Budget	Actuals		
Services & Transfers	\$ 84,218,142	\$ 52,933,075	\$ (31,285,067)	-37.1%
Property Taxes	217,098,386	203,387,614	(13,710,772)	-6.3%
Sales Taxes	93,031,135	81,636,544	(11,394,591)	-12.2%
Transient Occupancy Taxes	39,816,138	32,077,541	(7,738,597)	-19.4%
Rents & Concessions	26,585,907	19,600,622	(6,985,285)	-26.3%
Remaining Revenue Categories	88,797,050	80,612,867	(8,184,183)	-9.2%
Total General Fund Revenues	\$ 549,546,758	\$ 470,248,263	\$ (79,298,495)	-14.4%

Additional details of General Fund revenues can be found on the schedules accompanying this report.

GENERAL FUND EXPENDITURES

General Fund expenditures totaled \$642.9 million which is a \$16.8 million (2.6%) decrease from last year. Additionally, General Fund expenditures are \$22.4 million (3.4%) lower than estimated in the Period-to-Date Budget. As previously discussed in the summary section of this report, General Fund expenditures presented in this report includes activity related to both current and prior year commitments. The discussion below addresses the expenditure categories with significant changes from last year.

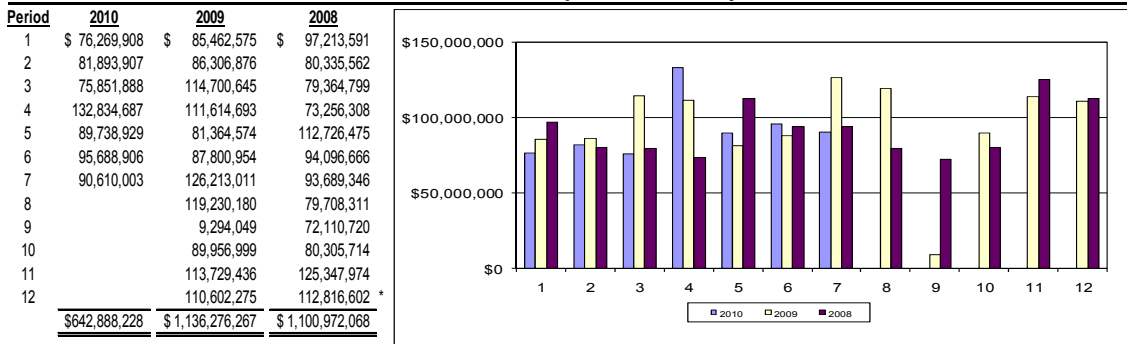
- *Personnel Services* expenditures are down \$2.5 million from this point last year which is primarily due to staffing level decreases in the Police and City Attorney departments.
- *Fringe Benefits* expenditures are down \$8.2 million from this point last year which is primarily due to a decrease in flexible benefit plan expenditures resulting from lower staffing levels as well as a decrease of the Fiscal Year 2010 Annual Required Contribution (ARC).
- *Contracts* expenditures are down \$3.2 million from this point last year which is mainly due to a delay of the Slurry Seal Group II project in the General Services department. An appropriation increase to fund this project was approved by Council on November 10, 2009 (O-19905).
- *Other* expenditures are up \$2.3 million from this point last year which is mainly due to the transfer for a Lease Revenue Bond interest payment in the General Services department which did not exist in Fiscal Year 2009.

General Fund Expenditures By Category

Category	Revised Budget	FY10 YTD Actuals	FY09 YTD Actuals	YTD Change	%
Personnel Services	\$ 503,735,049	\$ 297,741,489	\$ 300,253,429	\$ (2,511,940)	-0.8%
Fringe Benefits	268,713,542	157,417,541	165,629,127	(8,211,586)	-5.0%
Supplies	23,808,647	11,386,973	14,060,722	(2,673,749)	-19.0%
Contracts	178,739,064	90,896,391	94,059,905	(3,163,514)	-3.4%
Information Technology	31,908,287	22,755,448	24,081,748	(1,326,300)	-5.5%
Energy & Utilities	32,295,237	19,810,081	20,384,872	(574,791)	-2.8%
Other	62,470,959	39,353,580	37,012,937	2,340,643	6.3%
Capital Expenditure	4,980,304	644,672	1,690,397	(1,045,725)	-61.9%
Debt	5,908,394	2,882,053	2,540,192	341,861	13.5%
Total Expenditures	\$ 1,112,559,483	\$ 642,888,228	\$ 659,713,329	\$ (16,825,101)	-2.6%

The following exhibit illustrates the historical trend of the City's expenditures as well as a comparison to the expenditures incurred as of January 31, 2010.

General Fund Expenditure Analysis



*This amount does not include the \$55.0 million transfer to the Emergency Reserve.

The following discussion addresses the departments with significant year-to-year changes.

- *Department of Information Technology* expenditures totaled \$6.6 million which is \$16.0 million lower than this point last year and is primarily due to a decentralization of fixed expenditures. This decrease is offset by information technology expenditure increases in other departments.
- *Citywide Program Expenditures* totaled \$34.4 million which is \$5.6 million lower than this point last year and is primarily due to a decrease in Citywide Election charges and transfers to the Public Liability Claims Fund.
- *Police* department expenditures totaled \$224.9 million which is \$4.3 million higher than this point last year and is primarily due to the timing differences of payments to the County of San Diego for animal control services as well as to the decentralization of fixed Information Technology expenditures.
- *General Services* expenditures totaled \$36.2 million which is \$6.1 million lower than this point last year and is primarily due to delays of street maintenance contracts related to the recent appropriation increase for the Slurry Seal Group II project (O-19905).
- *Storm Water* expenditures totaled \$23.5 million which is \$6.9 million higher than this point last year. This variance is primarily due to an increase in transfers to fund capital improvement projects and an increase in contractual expenditures.

The following table compares actual expenditures to the corresponding amounts reported in the Period-to-Date Budget and identifies the departments with the five largest variances.

General Fund Expenditure Period-to-Date Budget Variance Analysis

Department	Period-to-Date Budget	FY10 Actuals	Variance	%
Department of Information Technology	\$ 16,043,226	\$ 6,593,660	\$ 9,449,566	58.9%
Storm Water	16,799,648	23,529,956	(6,730,308)	-40.1%
Police	231,493,026	224,901,856	6,591,170	2.8%
Citywide Program Expenditures	37,251,019	34,390,298	2,860,721	7.7%
Library	23,670,481	20,920,434	2,750,047	11.6%
Remaining Departments	340,054,505	332,552,024	7,502,481	2.2%
Total Expenditures	\$ 665,311,905	\$ 642,888,228	\$ 22,423,677	3.4%

Additional details of General Fund expenditures can be found on the schedules accompanying this report.

Other Budgeted Funds

WATER DEPARTMENT

Water Department revenue totaled \$260.1 million which is a \$21.8 million (7.7%) decrease from last year and is primarily due to lower capacity in building permits as well as to a decrease in services to other funds. Additionally, revenue in the department is \$30.3 million (10.4%) below the Period-to-Date Budget.

Water Department expenses totaled \$269.0 million which is a \$15.9 million (6.3%) increase from last year and is primarily due to increases in debt service payments and water purchases. In addition, Water Department expenses are \$61.2 million (29.4%) higher than the Period-to-Date Budget.

As the following table indicates, year-to-date operating revenue exceeds operating expenses by \$5.2 million and CIP expenses exceed CIP revenue by \$14.0 million. In aggregate, year-to-date expenses exceed revenue by \$8.9 million. However, once the \$148.1 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately \$157.0 million.

Water Fund Summary

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Operations				
Revenue	\$ 386,037,272	\$ 207,080,226	\$ -	\$ 207,080,226
Expenses	360,730,373	201,921,198	88,310,328	290,231,526
Impact from Operations	25,306,899	5,159,028	(88,310,328)	(83,151,300)
Capital Improvement Project				
Revenue	127,593,000	53,069,163	-	53,069,163
Expenses	157,402,063	67,113,964	59,776,700	126,890,664
Impact from CIP	(29,809,063)	(14,044,801)	(59,776,700)	(73,821,501)
Contingency Reserve	16,184,911	-	-	-
Total Net Impact	\$ (20,687,075)	\$ (8,885,773)	\$ (148,087,028)	\$ (156,972,801)

Additional details of Water Department revenues and expenses can be found on the schedules accompanying this report.

SEWER FUNDS

Sewer Funds revenue totaled \$231.9 million which marks an increase of \$7.4 million (3.3%) from last fiscal year and is primarily due to increases in bond reimbursements related to CIP expenses. However, revenue in the department is \$24.4 million (9.5%) lower than the Period-to-Date Budget.

Sewer expenses totaled \$177.4 million which is up \$28.2 million (18.9 %) from last year and is primarily due to increased activity related to CIP projects. Additionally, Sewer expenses are \$16.1 million (10.0%) higher than the Period-to-Date Budget.

As the following table indicates, year-to-date operating revenue exceeds operating expenses by \$65.5 million and CIP expenses exceed CIP revenue by \$11.0 million. In aggregate, year-to-date revenue exceeds expenses by \$54.5 million. However, once the \$183.9 million of encumbered commitments are taken into account, year-to-date expenses and encumbrances exceed revenue by \$129.4 million.

Sewer Department Summary

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Operations				
Revenue	\$ 378,707,556	\$ 203,041,067	\$ -	\$ 203,041,067
Expenses	343,975,344	137,552,876	117,540,399	255,093,275
Impact from Operations	<u>34,732,212</u>	<u>65,488,191</u>	<u>(117,540,399)</u>	<u>(52,052,208)</u>
Capital Improvement Project				
Revenue	70,625,000	28,847,176	-	28,847,176
Expenses	133,975,012	39,860,601	66,364,992	106,225,593
Impact from CIP	<u>(63,350,012)</u>	<u>(11,013,425)</u>	<u>(66,364,992)</u>	<u>(77,378,417)</u>
Contingency Reserve	15,401,485	-	-	-
Total Net Impact	<u>\$ (44,019,285)</u>	<u>\$ 54,474,766</u>	<u>\$ (183,905,391)</u>	<u>\$ (129,430,625)</u>

Additional details of Sewer Fund revenues and expenses can be found on the schedules accompanying this report.

Capital Improvement Projects

Year-to-date Capital Improvement Project (CIP) expenditures totaled \$165.7 million which is a increase of \$0.8 million (0.4%) from last year's expenditures of \$164.9 million.

The following tables present the 25 largest projects currently within the City based on year-to-date expenditures. Also included are project-to-date expenditures.

Water

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
ALVARADO WTP-OZONE IMPROVEMENTS (PH IV)	\$ 59,171,122	\$ 45,334,102	\$ 17,427,586
MIRAMAR WTP OZONE EQUIPMENT/INSTALLATION	25,298,663	21,433,215	7,558,465
RANCHO PENASQUITOS WATER PUMP STATION NO. 2	13,801,105	11,429,658	4,906,436
OTAY WATER TREATMENT PLANT UPGRADE & EXPAN PH 1	28,014,892	22,780,579	4,552,375
MIRAMAR WTP FLOCCULATION & SEDIMENTATION BASIN	61,461,885	55,580,377	3,185,211
ALVARADO WTP - REHAB FLOC/SED BASINS PH 3	8,461,009	3,402,269	2,760,455
OTAY WATER TRTMNT PLANT UPGRADE & EXP - PH II	14,893,625	12,270,612	2,621,196
WATER GROUP 532	5,338,103	3,746,002	2,089,498

Sewer

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
PIPELINE REHAB PH G-1	\$ 8,834,988	\$ 7,367,746	\$ 4,309,895
PIPELINE REHABILITATION PHASE F-1	10,260,957	9,121,032	2,240,661
OLD ROSE CYN TS RELOCATION	6,335,820	3,125,749	2,082,404
SEWER & WATER GRP 684A	4,518,147	3,941,751	1,946,814
SEWER GROUP 703 SEWER MAIN REPLACEMENT	3,290,434	2,432,497	1,908,093
PIPELINE REHAB PH H-1	6,585,361	3,863,643	1,852,115
GROUP 3011-SEWER & WATER 650	3,296,993	2,104,935	1,732,968

Streets and Highways

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
CARROLL CANYON RD/SORRENTO VALLEY ROAD (DISTRICT 1	\$ 18,358,000	\$ 14,806,561	\$ 8,674,631
ASPHALT OVERLAY GROUP I FY09	10,269,419	8,088,050	7,885,136
N HARBOR DR O/NAVY ESTUARY SEISMIC RETRO	17,584,481	14,519,248	3,508,280
FIRST AVENUE BRIDGE OVER MAPLE CANYON	13,767,953	7,958,729	2,332,228
DISTRICT 2 BLOCK 2-E UUD	8,956,783	2,766,491	1,942,119

Storm Drains

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
MURPHY CANYON ROAD STORM DRAIN REPAIR	\$ 6,475,725	\$ 2,985,868	\$ 2,985,868

Building and Land

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
ONESD CAPITAL	\$ 38,000,000	\$ 37,672,367	\$ 8,647,193
METRO FACILITIES CONTROL SYSTEM UPGRADE PHASE I	7,920,034	4,535,951	3,085,962
LOGAN HEIGHTS BRANCH LIBR	11,209,097	10,557,645	1,643,370

Parks

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
OCEAN VIEW HILLS COMMUNITY PARK ACQ.	\$ 11,770,000	\$ 4,010,576	\$ 1,999,714

General Fund Revenue Status Report
As of Period 7, Ended January 31, 2010 (58% Completed)
(Unaudited)

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY09 Period-to-Date Revenue	FY10/FY09 Change	% Change
Property Taxes	\$ 203,387,614	\$ 358,047,711	56.8%	\$ 217,098,386	\$ (13,710,772)	-6.3%	\$ 214,331,127	\$ (10,943,513)	-5.1%
Safety Sales Taxes	3,061,109	7,057,580	43.4%	3,599,584	(538,475)	-15.0%	3,720,613	(659,504)	-17.7%
Sales Taxes	81,636,544	210,141,169	38.8%	93,031,135	(11,394,591)	-12.2%	96,537,178	(14,900,634)	-15.4%
Transient Occupancy Taxes	32,077,541	75,907,285	42.3%	39,816,138	(7,738,597)	-19.4%	38,902,484	(6,824,943)	-17.5%
Property Transfer Taxes	2,115,752	4,511,178	46.9%	2,196,962	(81,210)	-3.7%	2,298,933	(183,181)	-8.0%
Licenses & Permits									
Business Taxes	4,412,348	8,781,861	50.2%	4,193,310	219,038	5.2%	5,470,399	(1,058,051)	-19.3%
Rental Unit Taxes	746,073	6,775,000	11.0%	586,118	159,955	27.3%	1,395,895	(649,822)	-46.6%
Parking Meters	3,891,896	6,900,000	56.4%	4,038,710	(146,814)	-3.6%	3,906,959	(15,063)	-0.4%
Refuse Collector Business Taxes	425,043	1,000,000	42.5%	583,331	(158,288)	-27.1%	560,856	(135,813)	-24.2%
Other Misc Licenses & Permits	4,463,040	10,641,042	41.9%	6,054,171	(1,591,131)	-26.3%	4,712,123	(249,083)	-5.3%
Total Licenses & Permits	13,938,400	34,097,903	40.9%	15,455,640	(1,517,240)	-9.8%	16,046,232	(2,107,832)	-13.1%
Fines & Forfeitures									
Parking Citations	6,949,197	17,323,315	40.1%	10,105,263	(3,156,066)	-31.2%	8,019,574	(1,070,377)	-13.3%
Municipal Court	4,049,350	7,813,809	51.8%	4,458,541	(409,191)	-9.2%	4,247,124	(197,774)	-4.7%
Negligent Impound	1,443,232	2,850,000	50.6%	1,662,500	(219,268)	-13.2%	2,069,029	(625,797)	-30.2%
Other Misc Fines & Forfeitures	1,946,867	4,846,634	40.2%	2,722,951	(776,084)	-28.5%	3,122,663	(1,175,796)	-37.7%
Total Fines & Forfeitures	14,388,646	32,833,758	43.8%	18,949,255	(4,560,609)	-24.1%	17,458,390	(3,069,744)	-17.6%
Interest & Dividends	3,335,974	4,091,471	81.5%	2,233,511	1,102,463	49.4%	6,060,484	(2,724,510)	-45.0%
Franchises									
SDG&E	9,923,988	41,410,761	24.0%	11,100,422	(1,176,434)	-10.6%	9,610,034	313,954	3.3%
CATV	4,149,118	18,091,168	22.9%	4,584,433	(435,315)	-9.5%	4,183,289	(34,171)	-0.8%
Refuse Collection	4,799,501	11,330,000	42.4%	4,452,611	346,890	7.8%	3,936,862	862,639	21.9%
Other Franchises	743,518	2,885,000	25.8%	1,245,964	(502,446)	-40.3%	139,795	603,723	431.9%
Total Franchises	19,616,125	73,716,929	26.6%	21,383,430	(1,767,305)	-8.3%	17,869,980	1,746,145	9.8%
Rents & Concessions									
Mission Bay	12,049,885	28,036,208	43.0%	19,542,566	(7,492,681)	-38.3%	15,273,401	(3,223,516)	-21.1%
Pueblo Lands	2,969,635	5,327,472	55.7%	2,876,030	93,605	3.3%	2,596,169	373,466	14.4%
Other Rents and Concessions	4,581,102	8,145,564	56.2%	4,167,311	413,791	9.9%	4,398,171	182,931	4.2%
Total Rents & Concessions	19,600,622	41,509,244	47.2%	26,585,907	(6,985,285)	-26.3%	22,267,741	(2,667,119)	-12.0%
Motor Vehicle License Fees	905,972	3,900,000	23.2%	2,241,144	(1,335,172)	-59.6%	2,071,116	(1,165,144)	-56.3%
Revenues from Other Agencies	2,164,638	3,938,164	55.0%	1,865,622	299,016	16.0%	3,229,635	(1,064,997)	-33.0%
Charges for Current Services	17,609,706	32,337,124	54.5%	18,162,444	(552,738)	-3.0%	22,549,791	(4,940,085)	-21.9%
Services & Transfers	52,933,075	225,544,310	23.5%	84,218,142	(31,285,067)	-37.1%	71,514,897	(18,581,822)	-26.0%
Miscellaneous Revenue	3,476,545	4,925,657	70.6%	2,709,458	767,087	28.3%	2,309,918	1,166,627	50.5%
Total General Fund Revenue	\$ 470,248,263	\$ 1,112,559,483	42.3%	\$ 549,546,758	\$ (79,298,495)	-14.4%	\$ 537,168,519	\$ (66,920,256)	-12.5%

General Fund Expenditure Status Report
As of Period 7, Ended January 31, 2010 (58% Completed)
(Unaudited)

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY09 Period-to-Date Expenditure	FY10/FY09 Change	% Change
City Planning and Development									
City Planning & Community Investment	\$ 6,041,538	\$ 14,261,202	42.4%	\$ 7,727,702	\$ 1,686,164	21.8%	\$ 7,589,869	\$ (1,548,331)	-20.4%
Development Services	3,572,364	6,399,880	55.8%	3,742,753	170,389	4.6%	3,757,746	(185,382)	-4.9%
Community Services									
Library	20,920,434	35,307,936	59.3%	23,670,481	2,750,047	11.6%	21,374,655	(454,221)	-2.1%
Park & Recreation	49,415,069	84,426,134	58.5%	48,610,034	(805,035)	-1.7%	48,345,739	1,069,330	2.2%
Office of the Assistant COO									
Administration	1,575,167	3,812,779	41.3%	2,001,010	425,843	21.3%	874,821	700,346	80.1%
Business Office	534,837	1,295,819	41.3%	518,028	(16,809)	-3.2%	799,612	(264,775)	-33.1%
Department of Information Technology	6,593,660	16,234,995	40.6%	16,043,226	9,449,566	58.9%	22,628,702	(16,035,042)	-70.9%
Human Resources	1,407,077	2,331,903	60.3%	1,380,264	(26,813)	-1.9%	665,835	741,242	111.3%
Office of the Assistant Chief Operating Officer	157,964	429,150	36.8%	177,279	19,315	10.9%	-	157,964	100.0%
Purchasing & Contracting	2,111,141	4,054,049	52.1%	2,062,242	(48,899)	-2.4%	2,230,343	(119,202)	-5.3%
Office of the Chief Financial Officer									
Appropriated Reserve	-	1,666,935	-	-	-	-	-	-	-
City Comptroller	6,882,401	10,467,361	65.8%	6,501,132	(381,269)	-5.9%	6,382,140	500,261	7.8%
City Treasurer	7,702,193	17,402,504	44.3%	8,117,546	415,353	5.1%	6,958,679	743,514	10.7%
Citywide Program Expenditures	34,390,298	51,594,748	66.7%	37,251,019	2,860,721	7.7%	39,971,892	(5,581,594)	-14.0%
Debt Management	1,356,784	2,527,035	53.7%	1,359,321	2,537	0.2%	1,266,500	90,284	7.1%
Financial Management	2,267,659	3,685,854	61.5%	2,241,407	(26,252)	-1.2%	2,394,144	(126,485)	-5.3%
Office of the Chief Financial Officer	329,728	878,434	37.5%	485,179	155,451	32.0%	625,549	(295,821)	-47.3%
Office of the Chief of Staff									
Community & Legislative Services	3,081,750	5,877,548	52.4%	3,478,311	396,561	11.4%	2,351,107	730,643	31.1%
Office of the Mayor and COO									
Office of the Mayor and COO	444,468	642,195	69.2%	389,241	(55,227)	-14.2%	407,987	36,481	8.9%
Other									
Tax Anticipation Notes	331,788	1,891,297	17.5%	2,003,197	1,671,409	83.4%	1,005,974	(674,186)	-67.0%
Public Safety and Homeland Security									
Office of Homeland Security	676,319	1,536,069	44.0%	828,979	152,660	18.4%	835,073	(158,754)	-19.0%
Police	224,901,856	393,161,435	57.2%	231,493,026	6,591,170	2.8%	220,589,424	4,312,432	2.0%
Fire-Rescue	112,575,083	183,017,067	61.5%	114,083,298	1,508,215	1.3%	114,001,141	(1,426,058)	-1.3%
Public Utilities									
Water ¹	621,157	1,994,583	31.1%	1,163,505	542,348	46.6%	792,867	(171,710)	-21.7%
Public Works									
Engineering and Capital Projects	36,005,651	62,650,957	57.5%	37,271,755	1,266,104	3.4%	32,512,500	3,493,151	10.7%
Environmental Services	20,688,369	36,872,562	56.1%	20,688,561	192	-	22,071,624	(1,383,255)	-6.3%
General Services	36,242,680	65,556,678	55.3%	34,774,731	(1,467,949)	-4.2%	42,366,174	(6,123,494)	-14.5%
Public Works	164,991	309,388	53.3%	180,941	19,550	8.8%	147,501	17,490	11.9%
Real Estate Assets	1,971,519	3,679,355	53.6%	2,119,051	147,532	7.0%	2,225,639	(254,120)	-11.4%
Storm Water	23,529,956	36,165,274	65.1%	16,799,648	(6,730,308)	-40.1%	16,612,792	6,917,164	41.6%
Non-Mayoral									
City Attorney	21,897,451	37,785,738	58.0%	23,713,686	1,816,235	7.7%	21,577,612	319,839	1.5%
City Auditor	1,676,368	2,531,204	66.2%	1,250,739	(425,629)	-34.0%	822,210	854,158	103.9%
City Clerk	2,585,152	4,316,948	59.9%	2,634,797	49,645	1.9%	2,466,589	118,563	4.8%
Council Administration	963,663	1,699,420	56.7%	1,038,425	74,762	7.2%	983,122	(19,459)	-2.0%
City Council - District 1	503,864	939,371	53.8%	579,379	75,515	13.0%	557,763	(53,899)	-9.7%
City Council - District 2	507,451	939,371	54.0%	593,536	86,085	14.5%	387,342	120,109	31.0%
City Council - District 3	540,346	966,857	55.9%	578,094	37,748	6.5%	585,851	(45,505)	-7.8%
City Council - District 4	500,911	939,371	53.3%	566,295	65,384	11.5%	583,220	(82,309)	-14.1%
City Council - District 5	498,219	971,384	51.3%	580,075	81,856	14.1%	490,456	7,763	1.6%
City Council - District 6	526,376	971,371	54.2%	627,541	101,165	16.1%	519,447	6,929	1.3%
City Council - District 7	592,034	971,371	60.9%	624,474	32,440	5.2%	609,090	(17,056)	-2.8%
City Council - District 8	519,496	971,371	53.5%	581,404	61,908	10.6%	568,125	(48,629)	-8.6%
Ethics Commission	567,454	865,912	65.5%	529,218	(38,236)	-7.2%	556,890	10,564	1.9%
Office of the IBA	891,764	1,453,105	61.4%	868,512	(23,252)	-2.7%	857,496	34,268	4.0%
Personnel	3,623,778	6,105,563	59.4%	3,382,863	(240,915)	-7.1%	3,098,440	525,338	17.0%
Miscellaneous ²	-	-	-	-	-	-	3,263,647	(3,263,647)	-100.0%
Total General Fund Expenditures	\$ 642,888,228	\$ 1,112,559,483	57.8%	\$ 665,311,905	\$ 22,423,677	3.4%	\$ 659,713,329	\$ (16,825,101)	-2.6%

¹ Department was combined with Park & Recreation in Fiscal Year 2009 but is budgeted separately in Fiscal Year 2010.

² Miscellaneous programs defined as those departments unbudgeted in Fiscal Year 2010.

Citywide Program Expenditure Status Report
As of Period 7, Ended January 31, 2010 (58% Completed)
(Unaudited)

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY09		
							Period-to-Date Expenditure	FY10/FY09 Change	% Change
Citywide Program Expenditures									
Annual Audit	\$ 16,381	\$ 98,703	16.6%	\$ -	\$ (16,381)	-100.0%	\$ 510,307	\$ (493,926)	-96.8%
Assessments To Public Property	-	450,235	-	250,000	250,000	100.0%	199,486	(199,486)	-100.0%
Citywide Elections	-	2,000,000	-	1,955,000	1,955,000	100.0%	1,070,510	(1,070,510)	-100.0%
Corporate Master Leases Rent	5,243,598	9,350,765	56.1%	5,454,610	211,012	3.9%	6,390,365	(1,146,767)	-17.9%
Employee Personal Prop Claims	1,323	5,000	26.5%	2,644	1,321	50.0%	2,148	(825)	-38.4%
Insurance	1,274,935	1,358,129	93.9%	1,316,415	41,480	3.2%	1,209,183	65,752	5.4%
Memberships	695,574	531,297	130.9%	630,000	(65,574)	-10.4%	589,160	106,414	18.1%
Preservation of Benefits	1,158,000	1,425,000	81.3%	1,000,000	(158,000)	-15.8%	1,110,078	47,922	4.3%
Property Tax Administration	148,212	4,639,984	3.2%	880,000	731,788	83.2%	302,343	(154,131)	-51.0%
Public Liability Claims Xfer-Claims Fund	25,071,350	25,071,350	100.0%	25,071,350	-	-	28,000,000	(2,928,650)	-10.5%
Special Consulting Services	572,425	1,350,000	42.4%	552,000	(20,425)	-3.7%	446,161	126,264	28.3%
Transfer to Park Improvement Funds	-	5,036,208	-	-	-	-	-	-	-
Transportation Subsidy	208,500	278,077	75.0%	139,000	(69,500)	-50.0%	139,000	69,500	50.0%
Miscellaneous ¹	-	-	-	-	-	-	3,150	(3,150)	-100.0%
Total Citywide Program Expenditures	\$ 34,390,298	\$ 51,594,748	66.7%	\$ 37,251,019	\$ 2,860,721	7.7%	\$ 39,971,892	\$ (5,581,594)	-14.0%

¹ Miscellaneous programs defined as those unbudgeted in Fiscal Year 2010.

Other Budgeted Funds Revenue Status Report
As of Period 7, Ended January 31, 2010 (58% Completed)
(Unaudited)

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY09 Period-to-Date Revenue	FY10/FY09 Change	% Change
City Planning and Development									
Development Services Enterprise Fund	\$ 21,871,431	\$ 45,868,370	47.7%	\$ 26,756,366	\$ (4,884,935)	-18.3%	\$ 22,166,656	\$ (295,225)	-1.3%
Facilities Financing Fund	911,768	2,337,579	39.0%	1,196,385	(284,617)	-23.8%	1,515,298	(603,531)	-39.8%
HUD Programs Administration Fund ¹	30,535	2,358,969	1.3%	1,376,060	(1,345,525)	-97.8%	-	30,535	100.0%
Mission Bay Improvement Fund	71,325	2,536,208	2.8%	-	71,325	100.0%	79,128	(7,804)	-9.9%
Redevelopment Fund	1,473,857	3,399,596	43.4%	1,875,000	(401,143)	-21.4%	1,618,043	(144,185)	-8.9%
Regional Park Improvements Fund	56,327	2,500,000	2.3%	-	56,327	100.0%	74,778	(18,451)	-24.7%
Solid Waste Local Enforcement Agency Fund	424,437	857,528	49.5%	605,328	(180,891)	-29.9%	334,363	90,074	26.9%
Community Services									
Environmental Growth Fund 1/3	1,111,755	4,654,696	23.9%	1,557,508	(445,753)	-28.6%	1,103,035	8,720	0.8%
Environmental Growth Fund 2/3	2,222,594	9,255,891	24.0%	3,092,602	(870,008)	-28.1%	2,217,948	4,646	0.2%
Golf Course Enterprise Fund	9,071,456	17,013,019	53.3%	9,772,127	(700,671)	-7.2%	9,456,105	(384,649)	-4.1%
Library Grants Fund	-	455,000	-	130,000	(130,000)	-100.0%	4,662	(4,662)	-100.0%
Los Penasquitos Canyon Preserve Fund	14,997	176,000	8.5%	4,478	10,519	234.9%	63,750	(48,753)	-76.5%
Office of the Assistant COO									
Central Stores Internal Service Fund	8,205,986	23,780,557	34.5%	14,035,143	(5,829,157)	-41.5%	17,514,930	(9,308,944)	-53.1%
Information Technology Fund	39,419	2,990,226	1.3%	2,990,226	(2,950,807)	-98.7%	10,129,986	(10,090,568)	-99.6%
Office of the Chief Financial Officer									
Risk Management Fund	3,551,811	7,759,270	45.8%	4,415,856	(864,045)	-19.6%	3,820,676	(268,865)	-7.0%
SAP Support ¹	(25,429)	12,898,704	-0.2%	12,898,704	(12,924,133)	-100.2%	-	(25,429)	-100.0%
Office of the Chief of Staff									
Public Art Fund	-	30,000	-	-	-	-	-	-	-
Special Promotional Program -TOT	28,856,933	80,477,372	35.9%	41,282,872	(12,425,939)	-30.1%	35,965,711	(7,108,779)	-19.8%
Public Utilities									
Metropolitan Wastewater Fund	231,888,243	449,332,556	51.6%	256,246,079	(24,357,836)	-9.5%	224,503,254	7,384,989	3.3%
Water Department Fund	260,149,389	513,630,272	50.6%	290,491,132	(30,341,743)	-10.4%	281,979,747	(21,830,358)	-7.7%
Public Safety and Homeland Security									
Emergency Medical Services Fund	3,585,757	7,327,295	48.9%	3,451,961	133,796	3.9%	2,650,086	935,671	35.3%
Fire and Lifeguard Facilities Fund	536,773	1,617,570	33.2%	-	536,773	100.0%	548,706	(11,933)	-2.2%
Police Decentralization Fund	2,000,000	7,824,648	25.6%	3,912,324	(1,912,324)	-48.9%	-	2,000,000	100.0%
Seized and Forfeited Assets Funds	732,709	1,000,000	73.3%	583,331	149,378	25.6%	840,088	(107,378)	-12.8%
STOP- Serious Traffic Offenders Program	296,468	1,200,000	24.7%	699,993	(403,525)	-57.6%	601,094	(304,626)	-50.7%
Public Works									
AB 2928 - Transportation Relief Fund	2,858,957	15,535,558	18.4%	2,728,555	130,402	4.8%	4,898,255	(2,039,299)	-41.6%
Automated Refuse Container Fund	373,077	500,000	74.6%	291,662	81,415	27.9%	335,985	37,092	11.0%
City Airport Fund	3,562,188	5,434,888	65.5%	2,786,737	775,451	27.8%	3,147,456	414,732	13.2%
Concourse and Parking Garages Fund	1,942,207	3,323,005	58.4%	1,889,246	52,961	2.8%	1,927,381	14,826	0.8%
Energy Conservation Program Fund	1,820,771	2,002,305	90.9%	1,778,407	42,364	2.4%	337,808	1,482,963	439.0%
Fleet Services Funds	48,802,589	85,232,345	57.3%	27,364,335	21,438,254	78.3%	50,259,971	(1,457,382)	-2.9%
New Convention Center	5,467,046	4,153,439	131.6%	3,153,439	2,313,607	73.4%	6,317,275	(850,229)	-13.5%
PETCO Park Fund	11,636,332	17,701,165	65.7%	9,960,175	1,676,157	16.8%	6,126,448	5,509,884	89.9%
Publishing Services Internal Fund	2,386,831	5,475,862	43.6%	2,970,859	(584,028)	-19.7%	2,828,251	(441,421)	-15.6%
QUALCOMM Stadium Operating Fund	8,381,670	18,528,129	45.2%	3,996,279	4,385,391	109.7%	12,632,203	(4,250,533)	-33.6%
Recycling Fund	13,847,989	15,866,794	87.3%	7,966,096	5,881,893	73.8%	12,486,972	1,361,017	10.9%
Refuse Disposal Funds	17,223,489	30,594,511	56.3%	18,322,656	(1,099,167)	-6.0%	21,019,800	(3,796,311)	-18.1%
Storm Drain Fund	3,465,311	6,046,746	57.3%	3,658,624	(193,313)	-5.3%	3,511,307	(45,996)	-1.3%
Utilities Undergrounding Program Fund	24,101,207	50,030,432	48.2%	25,017,337	(916,130)	-3.7%	913,763	23,187,444	2537.6%
Wireless Communication Technology Fund ¹	8,999,552	8,824,943	102.0%	8,599,943	399,609	4.6%	-	8,999,552	100.0%
Other									
Balboa/Mission Bay Improvement	4,707,982	5,468,428	86.1%	3,189,914	1,518,068	47.6%	6,190,208	(1,482,226)	-23.9%
Bond Interest and Redemption Fund	1,242,915	1,997,794	62.2%	1,002,836	240,079	23.9%	1,322,485	(79,569)	-6.0%
Convention Center Complex Funds	82,494	14,159,142	0.6%	43,848	38,646	88.1%	4,360,667	(4,278,173)	-98.1%
Gas Tax Fund	7,651,800	24,644,732	31.0%	16,705,705	(9,053,905)	-54.2%	18,457,651	(10,805,851)	-58.5%
TransNet Extension Fund	83,434	34,299,528	0.2%	-	83,434	100.0%	13,590,395	(13,506,961)	-99.4%
Trolley Extension Reserve Fund	544,745	942,078	57.8%	549,542	(4,797)	-0.9%	61,550	483,195	785.0%
Zoological Exhibits Fund	5,217,794	9,679,780	53.9%	4,839,890	377,904	7.8%	5,587,510	(369,717)	-6.6%

¹ This fund was established in Fiscal Year 2010.

Other Budgeted Funds Expenditure Status Report
As of Period 7, Ended January 31, 2010 (58% Completed)
(Unaudited)

	<u>Period-to-Date Expenditures</u>	<u>Revised Budget</u>	<u>% Consumed</u>	<u>Period-to-Date Budget*</u>	<u>Period-to-Date Variance</u>	<u>% Variance</u>	<u>FY09 Period-to-Date Expenditures</u>	<u>FY10/FY09 Change</u>	<u>% Change</u>
City Planning and Development									
Development Services Enterprise Fund	\$ 20,172,060	\$ 44,009,130	45.8%	\$ 22,105,063	\$ 1,933,003	8.7%	\$ 25,532,960	\$ (5,360,900)	-21.0%
Facilities Financing Fund	1,121,449	2,473,364	45.3%	1,255,658	134,209	10.7%	1,458,876	(337,427)	-23.1%
HUD Programs Administration Fund ¹	1,068,619	2,300,196	46.5%	1,339,914	271,295	20.2%	-	1,068,619	100.0%
Mission Bay Improvement Fund	51,509	2,188,194	2.4%	-	(51,509)	-100.0%	156,946	(105,437)	-67.2%
Redevelopment Fund	1,919,257	3,399,596	56.5%	2,049,014	129,757	6.3%	1,944,661	(25,404)	-1.3%
Regional Park Improvements Fund	701,860	2,500,000	28.1%	-	(701,860)	-100.0%	393,231	308,629	78.5%
Solid Waste Local Enforcement Agency Fund	384,544	894,705	43.0%	482,538	97,994	20.3%	336,679	47,865	14.2%
Community Services									
Environmental Growth Fund 1/3	1,543,419	5,552,099	27.8%	1,273,299	(270,120)	-21.2%	1,704,235	(160,816)	-9.4%
Environmental Growth Fund 2/3	955,233	8,896,882	10.7%	862,238	(92,995)	-10.8%	1,424,085	(468,852)	-32.9%
Golf Course Enterprise Fund	6,062,261	13,685,717	44.3%	6,451,594	389,333	6.0%	5,852,556	209,705	3.6%
Library Grants Fund	-	455,000	-	284,548	284,548	100.0%	151,951	(151,951)	-100%
Los Penasquitos Canyon Preserve Fund	107,000	194,838	54.9%	99,922	(7,078)	-7.1%	119,600	(12,600)	-10.5%
Office of the Assistant COO									
Central Stores Internal service Fund	12,584,452	23,780,557	52.9%	13,927,897	1,343,445	9.6%	16,942,454	(4,358,002)	-25.7%
Information Technology Fund	5,088,390	4,130,470	123.2%	2,291,113	(2,797,277)	-122.1%	6,189,648	(1,101,258)	-17.8%
Office of the Chief Financial Officer									
Risk Management Fund	5,146,475	8,963,896	57.4%	5,359,649	213,174	4.0%	5,020,490	125,985	2.5%
SAP Support ¹	7,473,858	12,592,861	59.3%	3,716,940	(3,756,918)	-101.1%	-	7,473,858	100.0%
Office of the Chief of Staff									
Public Art Fund	13,028	30,000	43.4%	16,321	3,293	20.2%	23,253	(10,225)	-44.0%
Special Promotional program -TOT	35,234,389	80,477,372	43.8%	44,591,196	9,356,807	21.0%	41,535,532	(6,301,143)	-15.2%
Public Utilities									
Metropolitan Wastewater Fund	177,413,477	493,351,841	36.0%	161,277,963	(16,135,514)	-10.0%	149,246,432	28,167,045	18.9%
Water Department Fund	269,035,162	534,317,347	50.4%	207,884,009	(61,151,153)	-29.4%	253,113,290	15,921,872	6.3%
Public Safety and Homeland Security									
Emergency Medical Services Fund	3,596,662	7,154,723	50.3%	4,120,214	523,552	12.7%	3,364,602	232,060	6.9%
Fire and Lifeguard Facilities Fund	551,646	1,663,782	33.2%	881,566	329,920	37.4%	556,857	(5,211)	-0.9%
Police Decentralization Fund	1,533,741	7,824,648	19.6%	4,564,371	3,030,630	66.4%	1,115,859	417,882	37.4%
Seized and Forfeited Assets Funds	1,388,495	2,042,684	68.0%	1,191,533	(196,962)	-16.5%	1,697,928	(309,433)	-18.2%
STOP- Serious Traffic Offenders Program	391,907	1,200,000	32.7%	512,687	120,780	23.6%	585,541	(193,634)	-33.1%
Public Works									
AB 2928 - Transportation Relief Fund	-	15,535,558	-	2,728,555	2,728,555	100.0%	-	-	-
Automated Refuse Container Fund	258,884	500,000	51.8%	327,641	68,757	21.0%	134,814	124,070	92.0%
City Airport Fund	2,463,841	3,100,398	79.5%	2,261,323	(202,518)	-9.0%	2,360,012	103,829	4.4%
Concourse and Parking Garages Fund	1,201,591	3,984,236	30.2%	3,119,824	1,918,233	61.5%	2,964,475	(1,762,884)	-59.5%
Energy Conservation Program Fund	1,044,321	1,845,379	56.6%	1,220,029	175,708	14.4%	972,449	71,872	7.4%
Fleet Services Funds	46,883,334	81,320,515	57.7%	47,762,914	879,580	1.8%	43,122,610	3,760,724	8.7%
New Convention Center	3,981,128	3,905,278	101.9%	2,278,073	(1,703,055)	-74.8%	4,122,238	(141,110)	-3.4%
PETCO Park Fund	6,786,342	23,423,234	29.0%	9,524,036	2,737,690	28.7%	8,122,529	(1,336,187)	-16.5%
Publishing Services Internal Fund	2,714,561	5,475,862	49.6%	3,147,004	432,443	13.7%	2,906,519	(191,958)	-6.6%
QUALCOMM Stadium Operating Fund	12,579,021	17,935,625	70.1%	14,068,494	1,489,473	10.6%	11,920,057	658,964	5.5%
Recycling Fund	10,071,489	21,695,273	46.4%	10,601,351	529,862	5.0%	11,162,399	(1,090,910)	-9.8%
Refuse Disposal Funds	15,323,736	36,765,823	41.7%	20,184,988	4,861,252	24.1%	14,118,329	1,205,407	8.5%
Storm Drain Fund	1,278,923	6,046,746	21.2%	3,086,374	1,809,451	58.6%	2,545,187	(1,266,264)	-49.8%
Utilities Undergrounding Program Fund	546,044	1,173,395	46.5%	657,980	111,936	17.0%	551,154	(5,110)	-0.9%
Wireless Communication Technology Fund ¹	3,247,163	9,912,935	32.8%	5,972,205	2,725,042	45.6%	-	3,247,163	100.0%
Other									
Balboa/Mission Bay Improvement	5,090,575	9,041,884	56.3%	5,195,557	104,982	2.0%	6,208,530	(1,117,955)	-18.0%
Bond Interest and Redemption Fund	2,329,287	2,329,082	100.0%	2,327,798	(1,489)	-0.1%	2,332,273	(2,986)	-0.1%
Convention Center Complex Funds	6,861,093	21,784,341	31.5%	12,025,768	5,164,675	42.9%	7,010,387	(149,294)	-2.1%
Gas Tax Fund	7,495,364	24,644,732	30.4%	11,330,483	3,835,119	33.8%	15,326,790	(7,831,426)	-51.1%
TransNet Extension Fund	9,081,627	34,299,528	26.5%	4,597,693	(4,483,934)	-97.5%	5,337,020	3,744,607	70.2%
Trolley Extension Reserve Fund	494,937	6,074,131	8.1%	3,543,225	3,048,288	86.0%	345,116	149,821	43.4%
Zoological Exhibits Fund	3,905,860	9,679,780	40.4%	-	(3,905,860)	-100.0%	4,000,000	(94,140)	-2.4%

* Period-To-Date Budgets do not include Capital Improvement Project transactions.

¹ This fund was established in Fiscal Year 2010.

APPENDICES

Financial information for the City's component units as of Period 7, Fiscal Year 2010 is included in the following appendices. Only component units with ongoing financial activity are included in these appendices, and therefore, certain debt service funds have been excluded due to their lack of operational activity. Financial information for the component units listed below was submitted directly by the entities and was not compiled by the City Comptroller's Office. Additionally, all attached schedules and tables contain un-audited information, and therefore, should not be relied upon for making investment decisions.

Appendix A: Centre City Development Corporation

Appendix B: San Diego Data Processing Corporation

Appendix C: Southeastern Economic Development Corporation

Appendix D: San Diego City Employees' Retirement System

Appendix E: San Diego Housing Commission (not available)

Appendix F: San Diego Convention Center Corporation (not available)

CENTRE CITY DEVELOPMENT CORPORATION

As of the Period Ended 01/31/10

BALANCE SHEET

ASSETS

Cash	\$	916,451
Other Short Term		580,996
Long Term		568,339
Total Assets		<u>2,065,786</u>

LIABILITIES

Short Term		336,308
Long Term		1,729,478
Total Liabilities		<u>2,065,786</u>

TOTAL EQUITY	\$	<u><u>-</u></u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD Actual</u>
REVENUE		
Operating	\$ 8,900,000	\$ 3,923,425
Non-Operating	-	-
Total Revenue	<u>8,900,000</u>	<u>3,923,425</u>
EXPENSES		
Operating	8,900,000	3,923,425
Non-Operating	-	-
Total Expenses	<u>8,900,000</u>	<u>3,923,425</u>
TOTAL CHANGE IN EQUITY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

-Year-to-Date Budget information is not available

SAN DIEGO DATA PROCESSING CORPORATION

As of the Period Ended 01/31/10

BALANCE SHEET

ASSETS

Cash	\$ 200,262
Other Short Term	18,179,077
Long Term	<u>11,911,473</u>
Total Assets	<u>30,290,812</u>

LIABILITIES

Short Term	17,005,178
Long Term	<u>361,768</u>
Total Liabilities	<u>17,366,946</u>

TOTAL EQUITY	<u><u>\$ 12,923,866</u></u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
REVENUE				
Operating	\$ 44,576,150	\$ 26,075,820	\$ 26,486,171	\$ 410,351
Non-Operating	<u>50,000</u>	<u>29,167</u>	<u>133,394</u>	<u>104,227</u>
Total Revenue	<u>44,626,150</u>	<u>26,104,987</u>	<u>26,619,565</u>	<u>514,578</u>
EXPENSES				
Operating	45,226,150	26,548,214	25,463,093	(1,085,121)
Non-Operating	<u>2,000,000</u>	<u>1,380,000</u>	<u>1,930,000</u>	<u>550,000</u>
Total Expenses	<u>47,226,150</u>	<u>27,928,214</u>	<u>27,393,093</u>	<u>(535,121)</u>
TOTAL CHANGE IN EQUITY	<u><u>\$ (2,600,000)</u></u>	<u><u>\$ (1,823,227)</u></u>	<u><u>\$ (773,528)</u></u>	<u><u>\$ 1,049,699</u></u>

Note:

Non-Operating expenses represents the use of prior-year net assets for the OneSD Project.

SOUTHEASTERN ECONOMIC DEVELOPMENT CORPORATION

As of the Period Ended 1/31/10

BALANCE SHEET

ASSETS

Cash	\$	120,594
Other Short Term		216,600
Long Term		<u>33,735</u>
Total Assets		<u>370,929</u>

LIABILITIES

Short Term		28,967
Long Term		294,270
Other Liabilities.....		<u>42,190</u>
Total Liabilities		<u>365,427</u>

TOTAL EQUITY	\$	<u><u>5,502</u></u>
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INCOME STATEMENT

	<u>Annual Budget FY2010</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
REVENUE				
Operating	\$ 2,345,600	\$ 1,368,267	\$ 1,111,575	\$ (256,692)
Non-Operating	-	-	18,500	18,500
Total Revenue	<u>2,345,600</u>	<u>1,368,267</u>	<u>1,130,075</u>	<u>(238,192)</u>
EXPENSES				
Operating	2,345,600	1,368,267	1,159,975	(208,292)
Non-Operating	-	-	-	-
Total Expenses	<u>2,345,600</u>	<u>1,368,267</u>	<u>1,159,975</u>	<u>(208,292)</u>
TOTAL CHANGE IN EQUITY ..	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (29,900)</u>	<u>\$ (29,900)</u>

Reconciliation of Total Change in Equity (Posted as of JUN09 Previous FY)

Reduction of Revenue for PY voided Check	19,700
Reverse to Expense for Prepaid billed in PY	36,616
Decrease to Expense for an Accrual billed in PY	<u>(7,916)</u>
Subtotal	48,400
Plus: Non-Operating Revenue	<u>(18,500)</u>
Total	<u><u>29,900</u></u>

San Diego City Employees' Retirement System (SDCERS)

As of the Period Ended 1/31/10

BALANCE SHEET

ASSETS

Cash	\$	372,602,072
Other Short Term		4,136,038,536
Long Term		375,692,542
Total Assets		<u>4,884,333,150</u>

LIABILITIES

Short Term		706,712,706
Long Term		375,555,633
Total Liabilities		<u>1,082,268,339</u>

TOTAL EQUITY	\$	<u>3,802,064,811</u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD Actual</u>
REVENUE		
Operating	\$ -	\$ -
Non-Operating	-	-
Total Revenue	<u>-</u>	<u>-</u>
EXPENSES		
Operating	38,709,206	20,273,010
Non-Operating	-	-
Total Expenses	<u>38,709,206</u>	<u>20,273,010</u>
TOTAL CHANGE IN EQUITY	<u>\$ (38,709,206)</u>	<u>\$ (20,273,010)</u>

-Year-to-Date Budget information is not available